

## NO ANALYSIS REQUIRED

Author: Campbell Analyst: Marion Mann DeJong Bill Number: AB 1930

Related Bills: \_\_\_\_\_ Telephone: (916) 845-6979 Introduced Date: 02/17/98

Attorney: Doug Bramhall Sponsor: \_\_\_\_\_

**SUBJECT:** Legislative Intent To Simplify The PIT & B&CT Laws

- ☐ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ☐ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ☐ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department and should be reviewed for reassignment to another department.
- ☐ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.
- ☐ MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.
- ☐ MINOR AMENDMENT - No change in approved position of \_\_\_\_\_. See comments below.
- ☒ OTHER - See comments below.

**COMMENTS:**

This bill would declare legislative intent to (1) examine the complexities of the Personal Income Tax Law and the Bank and Corporation Tax Law, (2) simplify those laws, and (3) reduce the need for intrusion by the Franchise Tax Board into the personal lives of Californians by reducing the need for audits.

Since this bill only provides legislative intent and does not change tax laws, it would not impact the programs administered by the department.

**DEPARTMENTS THAT MAY BE AFFECTED:**

☐ STATE MANDATE

☐ GOVERNOR'S APPOINTMENT

Department Staff Position:

☐ S ☐ O  
☐ SA ☐ OUA  
☐ N ☐ NP  
☐ NA ☒ NAR  
☐ PENDING

Agency Secretary Position:

☐ S ☐ O  
☐ SA ☐ OUA  
☐ N ☐ NP  
☐ NA ☐ NAR  
DEFER TO \_\_\_\_\_

**GOVERNOR'S OFFICE USE**

Position Approved \_\_\_\_\_  
Position Disapproved \_\_\_\_\_  
Position Noted \_\_\_\_\_

Franchise Tax Board Staff Date  
Marion Mann DeJong 2/25/98

Agency Secretary Date

By: \_\_\_\_\_ Date: \_\_\_\_\_